



DEPARTMENT OF DEFENSE

INTERNAL **AUDIT** MANUAL



INSPECTOR GENERAL, DEPARTMENT OF DEFENSE , ,

REPORT DOCUMENTATION PAGE	1. REPORT NO. DoD 7600.7-M	2.	3. Recipient's Accession No.
4. Title and Subtitle Department of Defense Internal Audit Manual		5. Report Date June 1990	
		6.	
7. Author(s) C. Rawdon		8. Performing Organization Rept. No.	
9. Performing Organization Name and Address Inspector General for the Department of Defense Washington, DC 20301		10. Project/Task/Work Unit No.	
		11. Contrast(C) or Grant(G) No. (C) (G)	
12. Sponsoring Organization Name and Address		13. Type of Report & Period Covered Manual	
		14.	
15. Supplementary Notes This manual cancels the Department of Defense Internal Audit Manual dated June 1986 and Changes 1-3.			
116. Abstract (Limit: 200 words) This Manual provides uniform policies and procedures for all DoD Internal Audit, Internal Review, and Nonappropriated Fund Audit Organizations to follow when conducting internal audits of DoD operations, systems, programs, and functions. It is designed to assist DoD auditors in complying with the auditing standards, policies, and procedures promulgated by the Congress, the Comptroller General of the United States, the Office of Management and Budget, the President's Council on Integrity and Efficiency, and the Department of Defense. The applicability of the various policies and procedures to individual DoD audit organizations is described in the separate chapters of this Manual.			
117. Document Analysis a. Descriptors b. Identifiers/Open-Ended Terms c. COSATI Field/Group			
18. Availability Statement Release unlimited for sale by the National Technical Information Service (NTIS)		19. Security Class (This Report) UNCLASSIFIED	21. No. of Pages
		20. Security Class (This Page) UNCLASSIFIED	22. Price



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884

FOREWORD

One of the highest priorities within the Office of the Inspector General, DoD, is to promote the effective use of DoD audit resources. Cooperation and coordination among and between the various DoD oversight activities are necessary in achieving our goals to eliminate duplication of review effort and to increase sharing of techniques and results. The uniformity of audit policy and certain operating procedures ensures common understanding of our audit missions and provides the framework to ensure effective accomplishment of internal audits in the Department of Defense.

The purpose of the Manual is to establish uniform policies and procedures to be followed in conducting internal audits of DoD operations, systems, programs, and functions. It is designed to assist DoD auditors and internal audit, internal review, and nonappropriated fund audit organizations in complying with the auditing standards, policies, and procedures promulgated by the Congress, Comptroller General of the United States, Office of Management and Budget, President's Council on Integrity and Efficiency, and the Department of Defense.


This Manual is reissued under the authority of DoD Directive 7600.7, "DoD Internal Audit Standards, Policies, and Procedures," October 31, **1983**. It replaces the June 1986 version of the DoD Internal Audit Manual, as changed. The earlier edition of the Manual has been a significant tool in improving the way we conduct audits and manage an audit staff. The Manual will continue to be the criteria against which to measure audit performance and compliance with applicable auditing standards.

The Manual sections are effective when published unless otherwise noted. The provisions herein are applicable to the internal audit organizations within the Office of the Secretary of Defense (**OSD**); the Military Departments; the Chairman, Joint Chiefs of Staff (Joint Staff); the Unified and Specified Commands; and the Defense Agencies (hereafter referred to collectively as "DoD Components") .

Guidance contained in interim audit policy memoranda issued by this office will be incorporated in the Manual in succeeding revisions. Please forward recommended changes to the Manual to:

Office of the Assistant Inspector General
for Audit Policy and Oversight, **OIG**, DoD
400 Army Navy Drive, Room 1076
Arlington, VA 22202-2884

The DoD Components may obtain copies of this Manual through their own publication channels. Other Federal Agencies and the public may obtain copies from the U.S. Department of Commerce, National Technical Information Service, 5285 Port Royal Road, Springfield, Virginia 22161.


Susan J. Crawford
Inspector General

DOD INTERNAL AUDIT MANUAL

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